

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Russell and Laura Rich
DOCKET NO.: 06-01889.001-R-1
PARCEL NO.: 14-25-101-014

The parties of record before the Property Tax Appeal Board are Russell and Laura Rich, the appellants, and the Livingston County Board of Review.

The subject property consists of a 7.27 acre site improved with a one-story, frame and masonry dwelling containing 2,449 square feet of living area.

The appellants submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of the equity argument, the appellants submitted a grid analysis detailing four suggested comparable properties. The appellants' appeal petition indicates the comparables are located from one to four miles from the subject. The land comparables are depicted as ranging in size from 5 to 12 acres. They have land assessments ranging from \$10,430 to \$25,032 or from \$1,601 to \$2,016 per acre. The subject property has a land assessment of \$24,299 or \$3,333 per acre of land area. Based on this evidence, the appellants requested a reduction in the subject's land assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. In support of the subject's assessment, the board of review offered a grid analysis detailing four comparable properties in close proximity to the subject. Two of the comparable properties are next door to the subject; one adjoins the subject; and the other is across the street from the subject. All are within the subject's subdivision and neighborhood. The comparable properties range in size from 1.55 to 7.7 acres and have land assessments ranging from \$10,777 to \$35,045 or \$3,260 and \$6,953, respectively, per acre of land area. Based on this evidence, the

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Livingston County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	24,299
IMPR.:	\$	73,395
TOTAL:	\$	97,694

Subject only to the State multiplier as applicable.

PTAB/eeb/Mar.08/2006-01889

board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

The appellants' argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellants have not overcome this burden.

Both parties presented assessment data on a total of eight equity comparables. The comparables submitted by the board of review were most similar to the subject in location and received the greatest weight in the Board's analysis. They had land assessments of \$3,260 or \$6,953 per acre of land area. The subject's land assessment of \$3,333 per acre foot is supported by these comparables. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the Board finds the subject's per acre land assessment is supported by the most comparable properties contained in the record and a reduction in the subject's assessment is not warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: April 25, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.